

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF PUERTO RICO

In re: ) Case No. 17-bk-3283  
 ) PROMESA Title III  
COMMONWEALTH OF PUERTO RICO, ) Judge Laura T. Swain  
et al., )  
 )  
Debtors. )  
\_\_\_\_\_  
)

**NOTICE OF APPEARANCE**

Please enter the appearance of Ward W. Benson as counsel of record for the United States of America on behalf of its agencies the Internal Revenue Service and the Alcohol and Tobacco Tax and Trade Bureau.

Dated: June 27, 2017

Respectfully submitted,

DAVID A. HUBBERT  
Acting Assistant Attorney General

/s/ Ward W. Benson  
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**CERTIFICATE OF SERVICE**

I hereby certify that on June 27, 2017, I filed the foregoing NOTICE OF APPEARANCE with the clerk of the court using the CM/ECF system, which will send notification of such filing to all parties appearing in said system.

/s/ Ward W. Benson  
WARD W. BENSON